

## 2021 Final Budget Amendment

### Amendment #5

General Fund	Increase (Decrease)	
<b>Revenues &amp; Transfers-In</b>		
Revenue - Electric Franchise	\$ 44,200	(1)
Revenue - Sales Tax	595,500	(2)
Intergovernmental - Hotel-Motel Tax	361,700	(2)
	<u>\$ 1,001,400</u>	
<b>Expenditures &amp; Transfers-out</b>		
Administration - Wages & Benefits	\$ 153,000	(3)
Elections - Contract Services	800	(3)
Building & Grounds - Repairs & Maintenance	15,000	(3)
Fire - Wages & Benefits	214,000	(3)
Transfer Out - Golf Course Cart Paths	1,600	(3)
Public Works - Wages & Benefits	(153,000)	(3)
City Clerk - Contract Services	(800)	(3)
Police - Wages & Benefits	(214,000)	(3)
Finance - Contract Services	(5,000)	(3)
HR - Contract Services	(5,000)	(3)
IT - Software Licenses	(5,000)	(3)
Recreation - Contract Services	(1,600)	(3)
	<u>\$ -</u>	
<b>Net Increase (Decrease) Budgeted Fund Balance</b>	<u><b>\$ 1,001,400</b></u>	

- (1) To record revenue derived from 4% electric franchise fee established 10/1/21
- (2) To record substantial excess revenue received from 2 funding sources
- (3) Transfers to cover budget over-runs for departmental budgets

TAD #4 Fund	(Decrease)	
<b>Revenues &amp; Transfers-in</b>		
Application Fee	\$ 10,000	(1)
	<u>\$ 10,000</u>	
<b>Net Increase (Decrease) Budgeted Fund Balance</b>	<u><b>\$ 10,000</b></u>	

- (1) To adjust for Hammond Creek application fee for new TAD

Economic Development Fund	Increase (Decrease)	
<b>Revenues &amp; Transfers-in</b>		
Payment in Lieu of Taxes	\$ (11,500)	(1)
Interest Income	700	(1)
	<u>\$ (10,800)</u>	(1)
<b>Net Increase (Decrease) Budgeted Fund Balance</b>	<u><b>\$ (10,800)</b></u>	

- (1) To adjust budget to actual

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	Increase (Decrease)	
<b>Capital Improvement Fund</b>		
<b>Revenues &amp; Transfers-in</b>		
Sale of Capital Assets	\$ 21,600	(1)
	<u>\$ 21,600</u>	
<b>Expenditures &amp; Transfers-out</b>		
Dues & Fees	\$ 13,200	(1)
	<u>\$ 13,200</u>	
<b>Net Increase (Decrease) Budgeted Fund Balance</b>	<u><u>\$ 8,400</u></u>	

(1) To a adjust to capital asset sale proceeds & reallocate total fees

	Increase (Decrease)	
<b>Capital Projects Bonded</b>		
<b>Revenues &amp; Transfers-In</b>		
Interest Income	\$ 3,000	(1)
	<u>\$ 3,000</u>	
<b>Expenditures &amp; Transfers-out</b>		
Capital - unallocated	\$ 3,000	(1)
	<u>\$ 3,000</u>	
<b>Net Increase (Decrease) Budgeted Fund Balance</b>	<u><u>\$ -</u></u>	

(1) To adjust for interest earnings.

	Increase (Decrease)	
<b>ARPA Grant Fund (Multi-Year)</b>		
<b>Revenues &amp; Transfers-In</b>		
Revenue - Federal	\$ 4,436,705	(1)
Interest Income	910	(2)
	<u>\$ 4,437,615</u>	
<b>Expenditures &amp; Transfers-out</b>		
Infrastructure	\$ 4,436,705	(1)
Transfer to General Fund	910	(2)
	<u>\$ 4,437,615</u>	
<b>Net Increase (Decrease) Budgeted Fund Balance</b>	<u><u>\$ -</u></u>	

(1) To record grant funds received & establish budget

(2) To record interest earned & transferred to general fund

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	<b>Increase (Decrease)</b>	
<b>CDBG Grant Fund</b>		
<b>Revenues &amp; Transfers-in</b>		
Federal Grant Revenue	\$ 67,380	(1)
	<u>\$ 67,380</u>	
<b>Expenditures &amp; Transfers-out</b>		
Grant Expenditures	\$ 67,380	(1)
	<u>\$ 67,380</u>	
<b>Net Increase (Decrease) Budgeted Fund Balance</b>	<u><u>\$ -</u></u>	
 (1) To adjust for grant funds expended		

	<b>Increase (Decrease)</b>	
<b>2015 SPLOST Fund</b>		
<b>Revenues &amp; Transfers-In</b>		
Interest Income	\$ 2,000	(1)
	<u>\$ 2,000</u>	
<b>Expenditures &amp; Transfers-out</b>		
Infrastructure - stormwater	\$ 2,000	(1)
	<u>\$ 2,000</u>	
<b>Net Increase (Decrease) Budgeted Fund Balance</b>	<u><u>\$ -</u></u>	
 (1) To adjust for interest earnings		

	<b>Increase (Decrease)</b>	
<b>2020 SPLOST Fund</b>		
<b>Revenues &amp; Transfers-In</b>		
Interest Income	\$ 9,400	(1)
	<u>\$ 9,400</u>	
<b>Expenditures &amp; Transfers-out</b>		
Infrastructure - stormwater	\$ 9,400	(1)
	<u>\$ 9,400</u>	
<b>Net Increase (Decrease) Budgeted Fund Balance</b>	<u><u>\$ -</u></u>	
 (1) To adjust for interest earnings		

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<b>Airport Grant Fund</b>	<b>Increase (Decrease)</b>	
<b>Revenues &amp; Transfers-In</b>		
Federal Funds	\$ (1,359,000)	(1)
State Funds	(76,000)	(1)
Local Match	(78,500)	(1)
	<u>\$ (1,513,500)</u>	
<b>Expenditures &amp; Transfers-out</b>		
Site Development	\$ (1,513,500)	(1)
	<u>\$ (1,513,500)</u>	
<b>Net Increase (Decrease) Budgeted Fund Balance</b>	<u><u>\$ -</u></u>	

(1) To adjust for grant funds expended

<b>Hotel-Motel Tax Fund</b>	<b>(Decrease)</b>	
<b>Revenues &amp; Transfers-In</b>		
Revenue - HMT	\$ 362,500	(1)
	<u>\$ 362,500</u>	
<b>Expenditures &amp; Transfers-out</b>		
Other Agency - CVB	\$ 800	(1)
Transfer - General Fund	361,700	(1)
	<u>\$ 362,500</u>	
<b>Net Increase (Decrease) Budgeted Fund Balance</b>	<u><u>\$ -</u></u>	

(1) To adjust HMT over budget and allocate to DMO and general fund